Exhibit G

JONES DAY

51 LOUISIANA AVENUE, N.W. • WASHINGTON, D.C. 20001-2113 TELEPHONE: (202) 879-3939 • FACSIMILE: (202) 626-1700

Direct Number: (202) 879-3678 jbwilliams@jonesday.com

JP008761:ayp

June 26, 2007

VIA FEDERAL EXPRESS

Marc C. Levy Kirkpatrick & Lockhart Preston Gates Ellis, LLP 925 Fourth Avenue Suite 2900 Seattle, Washington 98104-1158

Re:

Ultreo Website

Dear Marc:

Thank you for your letter of June 14, 2007. Procter & Gamble (P&G) appreciates the fact that Ultreo will no longer refer to the capacity of the ultrasonic feature to remove plaque bacteria, and is pleased that Ultreo is taking steps to advertise its product in an appropriate and non-misleading fashion. Given that Ultreo intends to revise its advertising copy, we would like to take this opportunity to more fully address our objections to the present advertising claims to ensure that there will be no misunderstandings in the future.

Specifically, you have stated that "Ultreo will not refer to the capacity of the ultrasonic feature of the product by itself (including the bubbles activated by such ultrasound) to remove plaque bacteria." Based upon this statement, and upon our review of the current advertising, web-site, and packaging, it is our understanding that Ultreo's product descriptions will be significantly revised to avoid any misleading claims that the ultrasound feature and/or the bubbles will have any effect in removing plaque bacteria or in cleaning teeth. By way of example only, the present packaging, advertising and web-site should be revised to remove any claim, express or implied, that the bubbles are activated by ultrasound energy and are able to remove plaque bacteria or to clean on contact; or that the "forces of ultrasound wavelength technology" have any cleaning effect; or that the sonic action bristles create bubbles that clean away plaque upon contact (or give a feeling of clean); or that the brush is able to remove plaque bacteria "that bristle action alone can leave behind;" or that the combination of ultrasound-activated pulsating bubbles and sonic bristle action have any effect upon cleaning.

It is important to stress this last point given the wording of your letter that Ultreo will not refer to the Ultrasonic feature of the product "by itself". We are aware of no clinical support for the claim that the ultrasound feature of the brush and/or the bubbles can have any effect on the removal of plaque. It would therefore be misleading to suggest that the "combination" of bubbles and bristle action would have any effect on plaque removal when it is only the bristle

Marc C. Levy June 26, 2007 Page 2

action that has that effect. To state or to suggest that plaque can be removed through a combination of mechanisms would clearly suggest to the consumer that the ultrasound mechanism and/or the bubbles have some effect upon plaque removal.

Needless to say, these are examples only, and P&G objects to any claim, express or implied, that the ultrasound feature and/or the bubbles, by themselves or in combination with other features of the product, can have any effect upon cleaning or plaque removal.

P&G also objects to the description of Ultreo's ultrasound waveguide as "where the magic happens" currently displayed on the Ultreo web-site and in the "Dear Ultreo Owner" letter included in the owner's manual. Further, as we discussed in our telephone call, Ultreo's reference to its "laboratory studies" on the web-site further creates the impression that the bubbles have some cleaning effect in the mouth. Your disclosure that Ultreo relies upon a laboratory study does not prevent consumers from being mislead to believe that bubbles activated by ultrasound can remove plaque in the mouth.

We also have concerns regarding Ultreo's claim that its product is able to produce "four million cycles of ultrasound energy." We are unaware of any support for this claim, and would appreciate learning what data the claim is based upon.

Finally, we are also aware of certain internet retailers that are making similar claims to those addressed above. Nicedentist.com is advertising the Ultreo brush with the following claim: "Ultreo's combination of ultrasound waveguide technology and sonic bristle action can remove hard-to reach plaque bacteria that bristle action alone can leave behind." Another retailer, dentalcompare.com makes a virtually identical claim. Given the similarity of these claims, it is apparent that the advertising copy originates with Ultreo. (Copies attached) Please inform these vendors that they should revise these advertising claims.

This letter is written without prejudice to any legal or equitable claim, and, as you have asserted on Ultreo's behalf in your letter, as P&G's understanding of the Ultreo product evolves, our position regarding the types of advertising claims that Ultreo can properly make can be expected to evolve as well.

If you have any questions, please call me.

Very truly yours,

JOHN B. WILLIAMS

Attachments



Dr. Colin Suzman General & Cosmetic Dentistry

Patient Login Directions

First Visit













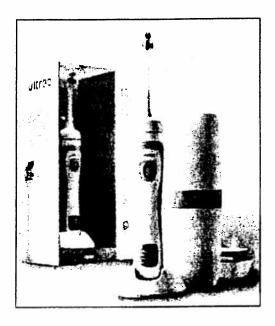
Ultreo Ultrasound Toothbrush

MSRP: \$149.00 Buy Now and Save \$10.00!

Our price: \$139.00

Shipping and Handling: \$7 per order

These items can be ordered by calling our dental office at 949-552-6334 (Mon through Thursday 8am - 5pm PST).



The most innovative power toothbrush available. Ultreo uses a groundbreaking combination of ultrasound waveguide technology and precisely tuned sonic bristle action.

Includes:

- 1 Ultreo Ultrasound Toothbrush with Ultrasound Brush Head
- 1 Ultra-Compact Charger Base
- 1 Detachable Universal Voltage Wall Plug
- 1 Ultrasound Waveguide Protector
- 1 Premium Travel Caddy

- 1 Ultreo Owner's Manual
- 2-Year Warranty
- 30-day Satisfaction Guarantee

The Difference is Ultrasound

Ultreo's combination of ultrasound waveguide technology and sonic bristle action can remove hard-to-reach plaque bacteria that bristle action alone can leave behind. Ultreo has been independently tested for both safety and effectiveness and has been proven to remove plaque, improve gum health and reduce stains for naturally whiter teeth. It is safe and gentle for everyday use on gums, natural tooth surfaces and dental work.

Click Here to Read More

MSRP: \$149.00 Buy Now and Save \$10.00!

Our price: \$139.00

Shipping and Handling: \$7 per order

Ultreo is a registered trademark of Ultreo Inc.

These items can be ordered by calling our dental office at 949-552-6334 (Mon through Thursday 8am - 5pm PST). Shipping and Handling: \$7 per order

Cosmetic Dentist in Irvine Orange County California and the surrounding areas, Newport Beach, Tustin, Lake Forest and Costa Mesa.

Nicedentist.com Link Exchange Program

Copyright © 1999 - 2006 Nicedentist.com - All rights reserved.

dentalcompare The Buyer's Guide for Denta: Professionals

Product Search...

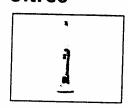
Products | New Products | Featured Products | Articles | Reviews | Videos | Promos | News | Blogs | Lab F Home » Hygiene » Electric Toothbrushes » Ultreo

New Practice Setup



 New Practice Setup? Moving to a new location? Looking for equipment financing?

Ultreo



General Information

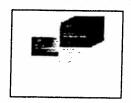
New Feature



· Discover new Implant trends are shaping the industry

Technology and what

New Products



- · Whitening Stain Removing Swabs Powered by GrinRx from SPEE, Corp
- More New Products...

Vendor

Ultreo, Inc.

Item

Ultreo

Product Number

Ultreo

Inquire

Warranty

2 Year

Cleaning Method

Bristle motion and Ultrasound

Brush Bristle Design

Bristles surround Ultrasound waveguide

Timer Included

Yes - 2 Minutes

Settings Available

2 Users

Battery Indicator

Other Available Attachments

Indicated for Adults or Children

Brush for other user

Travel Features

Travel Caddy

Recharge Base or Batteries

Base

List Price

Inquire

Product Description

With groundbreaking combination of ultrasound waveguide technology and sonic bristle ac can remove hard-to-reach plaque bacteria that bristle action alone can leave behind. Ultre independently tested for both safety and effectiveness and has been proven to remove pla gum health and reduce stains for naturally whiter teeth. It is safe and gentle for everyday natural tooth surfaces and dental work.

Go to Vendor Product Page

Advertisement

Vendor Contact Information

Ultreo, Inc.

Customer Service: 1.877.485.8736



Web site: http://www.ultreo.com

NOTE: Dentalcompare disclaims any information on this site. Price information is approximate list pric prices may vary.

Links

- Vendor Center
- Events
- · Press Releases

Restorative Dentistry | Endodontics | Oral Surgery | Orthodontics | Services Professional Dental Laboratory | Periodontics | Dental Practice Setup | Hot Topics | Digital Imaging

Products | New Products | Featured Products | Articles | Reviews | Videos | Promos | News Journal Updates | Resources | Events

VISIT OUR SISTER SITES:

Searching for medical products? Visit Medcompare.com | Searching for lab products? Visit Biocompare.com

Copyright@ 2005-2007 Dentalcompare

search

About | Contact Us | Help | Privacy Policy | Di: